

2020 MICHIGAN Fiduciary Income Tax Return

Issued under authority of Public Act 281 of 1967, as amended. Penalty and interest apply for failure to file (see instructions).

Type or print in blue or black ink.

☐ Amended return☐ Final return

OFFICE USE ONLY		
a.		
b.		

1. For 2020, or taxable year beginning MM-DD-2020 - 2020, and ending MM-DD-YYYY.

PART 1: NAME AND IDENTIFICATION

2. Name of Estate or Trust			3. Federal Employer Identification Number (FEIN)	
4a. Name of Fiduciary		4b. Title of Fiduciary		Estate Information
				5a. County
4c. Address of Fiduciary (Number, Street, or P.O. Box)			5b. Probate File No.	
4d. City or Town		4e. State	4f. ZIP Code	5c. Date of Death (MM-DD-YYYY)
6. Residency Status of Estate or Trust <input type="checkbox"/> a. Resident Estate <input type="checkbox"/> c. Resident Trust <input type="checkbox"/> b. Nonresident Estate * <input type="checkbox"/> d. Nonresident Trust *				Trust Information 7. Date Trust Was Created (MM-DD-YYYY)

PART 2: INCOME AND ADJUSTMENTS (Include a copy of your U.S. Form 1041 and supporting schedules.)

8. Federal taxable income of fiduciary (from U.S. Form 1041, line 23 or U.S. Form 990-T)	8.		00
9. Federal taxable income of Electing Small Business Trust (from Sec. 641(c) worksheet)	9.		00
10. Fiduciary's share of Michigan net adjustments (from Schedule 3, line 41, column C, or Schedule 1, line 39).....	10.		00
11. Capital gain or (loss) adjustment for resident estates or trusts (from MI-1041D, line 21)	11.		00
12. Taxable income. Combine lines 8 through 11 or enter amount from MI-1041 Schedule NR, line 28.	12.		00
13. Tax. Multiply line 12 by 4.25% (0.0425). If line 12 is a negative number, enter "0" on line 13 ...	13.		00

PART 3: CREDITS AND PAYMENTS

	Amount		Credit
14. Income tax paid to another state (include copy of return). 14a.		14b.	00
15. Michigan Historic Preservation Tax Credit..... 15a.		15b.	00
16. Total nonrefundable credits. Add 14b and 15b		16.	00
17. Income tax. Subtract line 16 from line 13. If line 16 is greater than 13, enter "0"		17.	00
18. Michigan Historic Preservation Tax Credit (refundable)		18.	00
19. Income tax withheld (include MI-1041 Schedule W)		19.	00
20. Michigan estimated tax and extension payments.....		20.	00
21. 2019 overpayments credited to 2020		21.	00
22. 2020 AMENDED RETURNS ONLY. Taxpayers completing an original 2020 return should skip to line 23. Enter refund and/or credit forward on the original return as a negative number. Enter amount paid with original return as a positive number (see instructions)		22.	00
23. Total Refundable Credits and Payments. Add lines 18 through 22		23.	00

PART 4: BALANCE DUE OR REFUND

24. If line 23 is less than line 17 enter TAX DUE. Include interest and penalty if applicable..... PAY	24.		00
25. If line 23 is greater than line 17, enter overpayment	25.		00
26. Amount of line 25 to be credited to your 2021 fiduciary return	26.		00
27. Subtract line 26 from line 25..... REFUND	27.		00

SCHEDULE 1: NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS**Additions**

28. Gross interest and dividends from obligations issued by states other than Michigan or their political subdivisions.....	28.		00
29. Taxes imposed on or measured by income deducted on U.S. Form 1041.....	29.		00
30. Expenses included in U.S. Form 1041 attributable to income from sources outside of Michigan...	30.		00
31. Expenses and interest incurred in production of income from U.S. government obligations on U.S. Form 1041.....	31.		00
32. Other (Include supporting documentation) Describe: _____	32.		00
33. Total additions. Add lines 28 through 32	33.		00

Subtractions

34. Income from U.S. government bonds and other obligations to the extent included in federal taxable income	34.		00
35. Income attributable to another state. Explain type and source: _____	35.		00
36. Expenses related to obligations of other states not deducted on U.S. Form 1041	36.		00
37. Other (Include supporting documentation) Describe: _____	37.		00
38. Total Subtractions. Add lines 34 through 37	38.		00
39. Net Michigan Adjustment. Subtract line 38 from line 33. If no distribution to beneficiaries, carry this amount to line 10. Otherwise, complete Schedules 2 and 3	39.		00

EXPLANATION OF CHANGES. If filing an amended return, complete this section.

40. Explain changes to income, deductions and credits. Show computations in detail and include a copy of the amended U.S. Form 1041 and all supporting schedules.

SIGNATURES AND DECLARATIONS

I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Signature of Fiduciary or Officer Representing Fiduciary	Date	Preparer's PTIN, FEIN or SSN	
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.		Preparer's Name (print or type)	
This return is due April 15, 2021, or on the 15th day of the fourth month after the close of the tax year. WITHOUT PAYMENT: Mail return to: Michigan Department of Treasury P.O. Box 30058 Lansing, MI 48909 WITH PAYMENT: Pay amount on line 24. Mail check and return to: Michigan Department of Treasury Department 781041 P.O. Box 78000 Detroit, MI 48278		Preparer's Signature	
		Preparer's Business Name, Address and Telephone Number	

Make check payable to "State of Michigan" and write the estate's or trust's FEIN and "2020 MI-1041" on the front of the check.

Continue on page 3. This form cannot be processed if page 3 is not completed and included.

Instructions: Complete Schedules 2, 3 and 4 as applicable. If additional space is needed, complete the *Michigan Fiduciary Income Tax Information Continuation Schedule* (Form 5680).

SCHEDULE 2: BENEFICIARY IDENTIFICATION

A Name and Residency Status R= Resident NR= Nonresident		B Address (Number, Street, Apt. #, City, State, ZIP Code)	C Social Security number or FEIN	
Example:	Joseph Smith	R	123 Main Street, Anywhere, MI 12345	111-11-1111
a.				
b.				
c.				
d.				

SCHEDULE 3: ALLOCATION OF NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS

Complete Schedule 3 only if adjustments were entered on Schedule 1.

Beneficiary Identification from Schedule 2	A Federal Distributable Net Income			B Percentage of Amount in Column A		C Allocation of Net Michigan Adjustment (Multiply amount on line 39 by percentage in Column B.)
	Type of Income (Dividend, Interest, Rent, etc.)	Location (City, State)	Amount			
a.					%	
b.					%	
c.					%	
d.					%	
41. Fiduciary's Share.....					%	
42. Total. Include amounts from Form 5680 (if applicable).....				100	%	

SCHEDULE 4: CAPITAL GAIN OR (LOSS) DISTRIBUTED TO BENEFICIARIES WHEN FORM MI-1041D IS FILED

Schedule 4 must be completed for resident or nonresident estates and trusts if capital gains/losses were distributed to beneficiaries and a Michigan Adjustments of Capital Gains and Losses (Form MI-1041D) was filed.

Beneficiary Identification from Schedule 2	A Federal Gain or (Loss)	B Michigan Gain or (Loss)
a.		
b.		
c.		
d.		
43. Total. Include amounts from Form 5680 (if applicable)		